

Exhibit 55

Message

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Pamela Kendall

From: Cash, Debra [dcash@alvarezandmarsal.com]
Sent: 04 October 2010 13:15
To: Pamela Kendall
Cc: Ehrmann, Daniel; Zavo, Kristen; George Iacobescu; Simon Waugh
Subject: RE: 25 Bank Street: Chapter 11 Claim - Without Prejudice

Pamela-

Following are the figures I have:

Rent	\$298,986,430
Insurance	5,781,711
Rates	41,443,353
Building Services	45,358,927
Estate Services	15,597,409
Legal Fees	292,660
Total	\$407,460,490

These figures are subject to review by the UCC and their advisors which commenced last week. I expect feedback from them at the end of this week.

Regards,

Debra

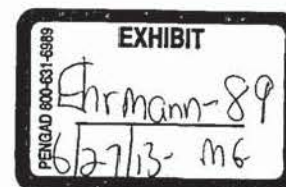
From: Pamela Kendall [mailto:Pamela.Kendall@CanaryWharf.com]
Sent: Monday, October 04, 2010 6:11 AM
To: Cash, Debra
Cc: Ehrmann, Daniel; Zavo, Kristen; George Iacobescu; Simon Waugh
Subject: RE: 25 Bank Street: Chapter 11 Claim - Without Prejudice

Deb

Excluding the 2003 invoice results in a revised figure of \$408,153,437. Do you agree?

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I also wondered whether you had any feedback from the UCC review process?

Kind regards

Pamela

-----Original Message-----

From: Cash, Debra [mailto:dcash@alvarezandmarsal.com]

Sent: 27 September 2010 22:05

To: Pamela Kendall

Cc: Ehrmann, Daniel; Zavo, Kristen; George Iacobescu; Simon Waugh

Subject: RE: 25 Bank Street: Chapter 11 Claim - Without Prejudice

Pamela-

We are in agreement on the figures except for the fit out work that was incurred several years ago. We have excluded the invoiced amount from 2003 as such invoice appeared to be in dispute.

We have kicked off the review process required by the UCC and will need to get court approval before there can be an allowed claim. Since I don't have feedback from the review process, I would suggest holding off communicating amounts to LBL.

Kind regards,

Deb

From: Pamela Kendall [mailto:Pamela.Kendall@CanaryWharf.com]

Sent: Monday, September 27, 2010 12:36 PM

To: Cash, Debra

Cc: Ehrmann, Daniel; Zavo, Kristen; George Iacobescu; Simon Waugh

Subject: 25 Bank Street: Chapter 11 Claim - Without Prejudice

Debra

I attach a schedule showing the Claim figures as agreed between us. As discussed at the end of last week, we cannot provide the additional information that you are seeking in relation to M&E, dilapes and fit out. These are all anticipated costs and have not yet been incurred and therefore we do not have invoices to support them.

I understand that (aside from the M&E, dilapes and fit out element) you are now in a position to submit our Claim to the unsecured creditors' committee.

Having reviewed this matter internally, we reluctantly accept the position that you have taken on the basis that the figure of \$408,409,138 be submitted for approval as the Allowed Claim.

Lastly and by copy to Daniel, are you comfortable with us disclosing the Claim in its current status to Lehman Brothers Limited (in administration) who have asked for details?

Kind regards

04/10/2010

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<<Lehman Claim - update 27 Sep 10.pdf>>

Pamela Kendall
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